

HALL COUNTY BOARD OF EQUALIZATION MEETING July 15, 2002

CALL TO ORDER

ROLL CALL

ACCEPT AND PLACE ON FILE PROTESTS –

Logan made a motion and Jeffries seconded to accept and place on file protests #437 to 1177 7 yes votes

ASSESSOR'S DOCUMENTS READ INTO THE RECORD

Accept and place on file bud motion and Logan seconded to accept and place on file the following documents 7 yes

Tape 1 side A #1 to 262

Protest #700 Bob Wells on east 14th Street not a good location in northeast part of the city cannot sell for this value one home in this area did not sell make an appointment with referees

#406 Delbert Stueven #406 jumped to 63% 80,000 to 121,000 house 5.87% TERC increase has been lowered house on 96,750 76.63 AC concern on house adjustment was made on the condition 25% for condition land drains toward the house expressed concern on the water problems board will review home built in 1980

#405 part of home does not heat or air second location this one went up 35% rental property the out buildings are in poor shape questioned the number of out buildings

Tape 1 Side A 263 to 404

483 property for Edith Niemoth questioned increase on ediths house was raised 20,000.00 addressed concerns on the condition of the home for Edith nothing was adjusted only reduced by 13,000. Jan addressed concern that the trailer was removed the one site was removed house 16.58 \$41,422
538 is the land may want to apply for homestead exemption the property was addressed for the water problems now at \$1200.00 an AC

Tape 1 Side A 406 to 504

#36 Norman Stelk not disputing the land value only the value of the home 176,714 to 2505,122 this is the home out buildings and two houses out buildings were lowered rural homes were coming in at 60% they had to raise to 92 to 96% for homes old house is where his son lives on at 1926 sq feet need to look at the older home it needs to be reviewed TERC order came after the assessors increase

Tape 1 Side 1 505 to 573 Side B 1 to 19

#672 Clifford Gannon addressed the current value was lowered last year the increased expressed concerns on the waste acres on the property it is now at the lowest class of property value should this be changed the out buildings are on at a lower value

Tap 1 Side B 20 to 77

#26 Eugene Buettner located nex to Chief Industries buildings have not been updated outbuilidngs are in poor shape buildings at no value home has been gutted cn't rebuild because it is zoned commercial so he hs to leave part of the old home there are ten lots

about 2 acres there is sewer zoned commercial assessor honored purchase price lowered to 18,000.00 referee's did review the property

Tape 1 side B 78 to 177

#296 & 297 Sherry Kissler addressed current value and a property that was sold for 114,000 for less two building sites on at 15,000 for each site two separate wells
#297 is a 1980 Shult mobile home questioned value of mobile home mobile home is separate Jan addressed the sale of three separate mobile homes and they are at 35.00 sq ft and this is on at 33.00 sq ft board will review talk to referees

Tape 1 side B 178 to 248

696 Allen Brisnehan located on Riverside drive discussed comp that was used is at 93.10 and one that was sold was 91.52 this is a duplex the he owns half two in the area have not sold discussed the comparables these addressed the houses only not the land

Tape 1 Side b 250 to 335

#49 Alvin Meyer – this is rental with a pivot this has to be classed as irrigated discussed the dry acres these were mapped out from the areal photos went from dry this went from dry land to irrigated

Tape 1 Side B 338 to 415

#823 Mary Micek this is located in Capital Heights this is on a gravel street do not have paving or city sewer cant get the street paved only lived there 6 years do have city sewer cant sell for this value drainage is an issue question on comparables original value was correct could remove TERC increase 5.87% could remove because of location last year value

Tape 1 Side B 420 to 537

445 Esther Obermeier Old Mill subdivision was lowered last year overtaxed compared to neighbors addressed the neighbors property hers is 95.28 sq ft one sold for over 100.00 sq ft will make an appointment with the referees applied the TERC increase

Tape 1 Side B 538 to 573 Tape 2 Side A 1 to 50

#6 Leroy Cote sold the property and had to take the property back owners filed bankruptcy this is not an arms length transaction recommended no change Discussion on the sale board will look at this transaction his son may use this as a rental two duplexes 614 616 north walnut 403 and 407 East 7th board will address

Tape 2 Side A 50 to 109

#52 Veronica McGovern – was lowered to \$96608. The land is not productive she quoted comparables she addressed the out buildings assessor shows more out buildings discussed comparables this is a modular home this may be site value

Tape 2 Side A 110 to 164

#881 Le/roy Wood 23 Sweetwood questioned the comps that were used he is not on city sewer he would like to have his home compared to a new home his is a 20 year old home will look at this

Tape 2 Side a 165 to 185

#17 Niorman Elstermeier this was removed and it will be on the next year remain on the tax role

Tape 2 Side A 186 to 239

685 Robert Wetovick discussion on the buildings on the property only have three buildings that are being taxed others are old and taken off this was a state increase only at 60% must be 92 to 100% would like an appointment with referees

Tape 2 Side a 240 to 260

#600 This will be changes to \$113,000

Tape 2, Side A 261 to 570 Tape 2 Side B 1 to 312

755 Grand Island Mall to 760 #755 is the vacant ground and 756 is the building this was lowered he addressed the vacant space the inside mall is vacant this was increased because of the 281 corridor this is this has been remodeled into separate spaces none of them are rented no rentals did the capitalization rate have used a 14% capitalization rate and he would like to have it lowered rate that is utilized using an income approach for commercial property they are also paying back taxes 755 this is the parking lot in front of the building this is a separate parcel

756 driveway off state street east of the denton street GI Mall pays taxes on this driveway this is an easement the other one is owned by City of Grand Island

758 this is a parcel west of the Grand Island Mall loading dock area of Gordmans and Shopco there is no access to this property He is asking for 50 cents a sq ft

759 drive way from Webb road very small

760 parcel in middle of parking lot over 2.00 a sq ft asking for 75 cents jan pelland will review these and come back need to be consistent need equalized

775 Southlawn apartments LLC east of Grand Island city cemetery on Stoley Park Road were issues on some of the other units and he received relief Ken Staab received relief this is the club house this valued at 66,433 each of the other units are 30,000 per unit only requesting the value of 33,153 he is requesting consistency with the rest of units Daryl Standard questions on the office space

754 Beverly Brostrom last two cases were stelled in the spring requesting to be equalized Jan may need to revalue the entire subdivision would need to do another entire reappraisal he is asking that the actual eminities of the individual house be adjusted he used market in prior years but is now equalization approach need to address whole area

Tape 2 Side B 313 to 314

34 Doug and Deb Wolf presented market analysis and this will be reviewed

Tape 2 Side B 315 to 475

161 david & carol Voss concern on the value of the land was lowered last year 2196 need on Johnson month discussion on the discount that was given last year

Tape 2 Side B 476 to 540

502 & 503 Glen Johnson Shanext to Parrella Home sold at sheriff sale sold at 66% of value built is house ins 1989 if reduces to neighbor will pull cards and look at this

Tape 2 side B 540 to 565 Tape 3 Side A 1 to 158

102 Andrew & Heidi Aken the board could remove the TERC increase as not justifiable

Tape 3 Side a 160 to 274

744 Roger & Connie Muhle Her home is at \$65.64 asquare foot discussed comparables in the area Jan Pelland addressed the comparable that she used Connie's questions were answered the questions

Tape 3 Side A 360 to 549

196 and 400 Roger Schmidt used accepted appraisal from the purchase price that was in He is requesting the median level of assessment

#400 this piece of property is next to the first one requested that the property alue be lowered. discussion on the land uses and the values

Tape 3 Side A to 550 to 570#35

Tape 3 Side B 1 to 51

Discussion with County Assessory

Tape 3 Side B 51 to 96

460 Gary Wiese West Holling Road Wood River 150 acres mobile home and a house no one is in mobile home has shared services will need to take off one site discussion on the condition of the home need to do an inspection discussion on the land there is strip of ground that is very poor soil need to address the soil

Tape 3 Side B 100 to 164

1058 Leonard Mader discussion on the value of the home and the buildings it is on for \$31.00 a square home discussion on this value and Riverside homes that are on at \$55.00 square foot. Pelland stated that the comparisons of like sales of older homes this would be the value Dary Stadard would like to do an inspection of the home

Tape 3 Side B 165 to 332

1093 Dale Jenneman has been watching sales of homes and thinks his value is high they have completed basements and land scaping wants to keep his appraised to what is was before only received the .587 % increase assessor pulled is on at \$77.92 sq ft made comparables feels that should be in low used most current sales Daryl Standard will look at the comparables

Tape 3 Side B 333 to 571

1065 to 1072 These are in the name of Frances Davis 10% increase these are unimproved farm ground irrigated ground made a 10% change on 5 classes this did bring it up to the allowable level the assessor raised the lower levels of the irrigated ground this was required to bring this land up to the median value

Tape 4 Side A 1 to 235

#811 to 815 Paul Rauert discussion on the home it is 130 years old and some of it cannot be used Great Plains will do a physical inspection Discussion on the land based on ag properties that dud sell and this is based on sales discussion on farm ground

Tape 4 Side A 236 to 333

663 Eugene Pletcher 2805 Circle Drive has water damage and value was lowered this only received the TERC increase Board could address if TERC increase was justifiable

Tape 4 Side A 335 to 378

954 Andrew & Flora Bolin does not compare to neighbor set up an appointment to view the home and come out today and come back with a new recommendation

Tape 4 Side A 385 to 509

427 Charles Staab Amick Acres questioned if they would use market analysis and they he has some comparables he will arrange an inspection with him for tomorrow questioned sq footage over the garage make appointment

J

July 17, 2002 Board of Equalization meeting July 17, 2002

CALL TO ORDER

ROLL CALL

DOCUMENTS FOR THE MINUTES

Tape 9, Side A 173 to 293

173 George and Connie Solt requesting be overseed site adjustment was raised also 5.87 order on all residential also revalued by the assessor this year are 1000.00 under the purchase price in 1999 then raised the site values more land is primary site he does not think he will be annexed

Tape 9 Side A 294 to 317

Dale Baker comparables some sold last year for 1110,000.00 questioned outside measurements for sq footage 3 homes that have sold discussion on the sales in the area pulled comps from her street they will review the comps and review

Tape 9 Side A 327 to 546 Tape 9 Side B 1 to 100

386 to 398 Daryl & Sharon Gloe Road 11810 South 140th – Does not have a problem with the homes but has a problem with the escrow ground on their property. can't use the ground and they cannot use it it is valued on useage will have the referee review and address the value send some out to determine Discussion on the home \$60.50 sq ft Discussion on the soil classes

Tape 9 Side B 102 to 286

182 Lavern & Rose Suntych- 19499 West Loup River Road this year added a pivot did not have enough acres under irrigation was all pasture only 31 acres of irrigated pasture total \$41,000 is at \$1300.00 show 75 acres of waste raised because of multiple circumstances will address this year because it cannot be irrigated this year multiple site issue

Tape 9 Side B 287 to 447

1171 1170 1169 Michael Schneider 15681 California Street Omaha, NE set at the average level of assessment protest indicated dry crop last map showed pivots have been removed but the wells are still there it is still as irrigated because the well is there he expressed concern that the restrictions that are placed on the land cause problems with the use Jan explained that she did not want the sales used state said they were good sales created a market area for CAAP there is a lag getting the paperwork

completed still are using the sales from 3 years ago expressed concern on the constructions they have all been adjusted by the % of the sale price #1168 is still pending with TERC Hall County has not received notice of the hearings for TERC Tract 49 is piece that runs north and it does not have the restrictions

Tape 9 Side B 449 to 569 Tape 10 Side A 1 to 40

110 Robert & Mary Wortman 15474 W Old Potash Hiway acreage in Cameron Township 7.15 acres \$2,458 per AC The rest is pasture land Prairie Creek does flood this land cannot be divided into lot because of flooding several issues site was raised only \$530 on the out buildings county swide TERC increase site value the same across the county The TERC order was removed

Tape 10 Side A 40 to 84

714 Elmer Mettenbrink rural acerage with multiple sites concern on the site expressed concern on the buildings questioned when it was remodeled want to do an interior inspection have a water problem in the past need to address condition need to address the measurements requested to have referee come out but they did not they will come out

Tape 10 Side A 84 to 195

439 Elvera & Donald Rohweder 625 North 150th Road concern because of the value of the home only two bedrooms is on at \$ 86.50 home is on at 156,000.00 Site value expalined the establishment of the value of the home compare to houses that sold in rural locations will check on the increase

Tape 10 Side A 197 to 285

1096 Lanna Holmquist – 2307 Arrowhead Riverside Acres now 1t \$167,000.00 needs to be improved neds to be updated \$40.00 a squire foot have $\frac{3}{4}$ anacre of ground 2,837 sq ft in fair condition may consider taking off the TERC order take back to last year value

Tape 10 Side A 286 to 392

402 & 403 Daryl & Elnora Beilke is it a rural site gravel road no subdivison \$88.487.current value two pienes the rural site primary and secondary acre raid primary site and removed \$800.00 of of the out builidng value and TERC increase house is at \$49.00 sq ft consider the TERC increase and remove it

Tape 10 Side A 393 to 518

367 Jim and Nancy Swezey 11498 South Hilltop Road had comparables in the file Jan not satisfied on the comps so she is requesting that they review it again site was lowered only received the site and increase and the TERC ordered increase 8/10 AC is the secondary site. Cannot add an attached garage

Tape 10 Side A 518 to 540 Tape 10 Side B 1 to 75

213 and 23 Donald & Delores Muhs #23 site value adjustment then put back on and TERC increasQuestined the area that has sand but that has been lowered cannot lower the blow outs any more set up an appointment 213 254 South Plum questioned the value of the home used comparables will look at the farm ground

Tape 10 Side B 75 to 250

982 Frederick Weavers 8410 West Platt River Road this is the Mobile home on IOAL it was the stated increase questioned the value of the value of the home he may have a copy of the appraisal the was the county wide increase
849 ocwe 10 acres it \$500.00 an acre and request the 96% of the value

Tape 10 Side B 250 to 387

65 & 66 Neal Sidders 11.4 AC of land and then recreation ground this is the primary acre increase 1 AC home 2 AC secondary question n crops and p5 AC pasture corals are pastures only TERC increase 8 AC of recreation ground home is \$45.00 a sq ft will address the recreation ground

Tape 10 Side B 388 to 536

619 – Ray Johnson 409 south Harrison Street purchased on month ago partners on this property listed at 110,000 to recap the mortgage balance did not happen listed at 85,900 have comparables with a lower value condition of this house was original farm house in this area old wiring has to be rewired valued at \$150,000.00 \$82,462

Tape 10 Side B 537 to 579 Tape 11 Side A 1 to 121

507 Kelly and Pamela VonHemmel this was the State order increase this was lowered to the purchase price the current value including \$47.16 sq ft 3,753 sq ft took off the TERC increase

Tape 11 Side A 121 to 189

303 Darrel Penas 816 South Eddy business address 7% on Commercial Property increase from the state purchased half interest last year and this was the only state increase

302 Darrel Penas 1507 North Custer home only received the state increase the market supports the value need to look at the comparables

Tape 11 Side A 190 to 237

457 George Zuerlein 2716 Brentwood Blvd – requesting it stay the same used comparable last year 176,500.00 hs is at \$84.70 should be changed to \$176,480

Tape 11 Side A 238 to 285

1151 George Cornelius 5731 S 60th Road rural acres small arces water problem railroad will not clean out the drains may make a percentage adjustment

Tape 11 Side A 286 to 501

646 Riley Nielsen was here yesterday discussion on the sales explained how the land was valued

Tape 11 Side A 502 to 572 Side B 1 to 37

683 Delores Stueven 618 West 12th \$47,118 is value 780 square feet build in 1925 comparables are at \$59.00 sq ft this includes the land also question the comps will give her copies of the comparables

Tape 11 Side B 38 to 183

1026 to 1029 Dan Cimino 2905 South Blaine Street Rental property 4 units of seven apartments each was deemed a blight area needs improvements City just did a review and this area needs to be improved has made improvements has provided the income

information and used the capitization rate has problem with occupany want to look at value now his cap rate is 7.2% he is requesting that the value not be changed this rate varies a higher cap rate is a lower value referee will go out and look at the area

Tape 11 Side B 184 to
432 Sharon Haldeman 10263 W Old Potash Hiway

Tape 11 Side B 402 to 548
548 Jon & Kim Rojewski – 3203 Magnolia has some new additonal informaiton and the referees iwill make a comparison Discussion on sq ft

Tape 11 Side B 549 573 Tape 12 1 to 161
534 R Steve Lancaster 2809 Apache Road discussssion on the value that was set last year only applied the % increase Assessor recommended no change questioned Jan if there are other sales reviewed the comparable that assessor used he want \$51.53Hartman need to revalue Riverside area

Tape 11 Side B 162 to 568 Tape 12 Side 1 to 18
691 Thomas Lauvetz 5000 West Platte River Road discussion on the increase of 36% referee quoted the comparables that they used to address the value farm ground is in excellent condition home is valued 239,000.00 they are using 1 ½ for the site value they are sharing services the land is valued as ag land

Tape 13 Side A 20 to 176
476 and 477 and 855 Tom Baxter Russ Roptke was present will honor the \$195,360.00 Jan stated that she did not realize that this purchase price was for all of the parcels received the 74% on the recent purchase only want to address the land value

Tape 13 Side A 177 to 224
462 and 463 Jerome Nietfelt 1515 West Hiway 34 wants to address 463 this is a home used th 5.87% increase Jerry ask if it was inspected this was the rural update 80.00 sq ft 4365 sq ft

Tape 13 Side A 225 to 293
13 Donald and Patricia Irvine 3780 N Bluff Center Road some omitted property was added and the TERC increase there was an inspection home is on at \$46.00 sq ft

Tape 13 Side A 294 to 568
1149 1150 Gary Thomas 18695 W Rainforth Road increasew on site and th TERC increase 1150 land valuation was reduced but had to be increased

Tape 13 Side B 1 to 104
117 1712 South Lincoln Ted Parker this is a 23 year old mobile home did inspect the trailer this is 1979 12 x 56 at \$3.00 sq ft the comps are at 13.00 and 12.00 will go back at the sales book and see where it came from and address location

Tape 13 Side B 107 to 146
152 Noah Bell 3532 Graham his is at \$69.00 sq ft he has an additional garage so additiona value

Tape 13 Side B 147 to 186

711 Delbert Rathman 13130 Cedarview Rd this has a second site the board will address this home is at 57.00 sq ft this was a site increase has been a water adjustment

Tape 13 Side B 187 to 290

993 Steve Schmidt 2605 South Stuhr Road concern on site value and how it can increase 100% purchased the property concern on the water damage and the maintenance problems only the site reversal and the TERC increase nothing changed

Tape 13 Side B 290 to 352

437 Kirk Jenneman 1022 North Wheeler only received the TERC increase at 51,000 \$48.61 sq ft back porch leaks but now has been repaired will address the TERC increase

Tape 13 Side B 353 to 449

936 Larry and Sondra Berney 4019 W Schimmer Rd concern on the increase on the land this is the TERC site increase does have two slough that run there also has power lines running through his property may do a percentage reduction on the secondary acres will look at it

Tape 13 Side B 452 to 534 Tape 14 Side A 1 to 131

1014 to 1018 Bill Kuehner 203 West 9th Doniphan, discuss Home 317 West Division this was only the TERC increase City says it is a blighted area comp did sell for 27,000 discussion 1015 some is on as waste and low grade pasture 1016 84 AC 44 AC irrigated concern on old soil maps 1018 house built 1879 19.41 sq ft story and a half set up an appointment to see the house

Tape 14 Side A 132 to 196

835 Kevin and Julie Splattstoesser mobile home located in Argo sub Jan quoted comps ion mobile homes Have some one come out and look at the mobile home will address location and comps would like an inspection

Tape 14 Side A 197 to 234

291 Terry Fegter 8463 North Hwy 11 purchased for \$52,500. Have appraisal used lumber to build home barn 100 years old has not been inspected will do inspection only site value increase

Tape 14 Side A 235 to 375

1113 Lambert Poels 3418 DeAnn addressed the buildings there and the lots are small and chopped up concern on the machine shed they will look at it

Tape 14 Side A 379 to 526

1081 and 1082 1081 home in town received state increase 1082 is river front property state and federal organizations trespass on this property they do not ask permission county sheriff doesn't encourage trespassing but they do not patrol Schoemaker Island Road 29 deeded AC 24.42 ecretion land it has been lowered low grade soil classes

Tape 14 Side A 527 to 540

1066 Frances David Wood River Jan clarified information would like to have a walk through on the home and inspect and get a new recommendation to the board

Tape 14 Side B 1 to 105

306 Richard Candell Shelton, NE he built the home and the appraisal from 4 years ago was \$120,000.00 now at \$132,000.00 81.00 sq ft his sq ft is a little more than the assessor no comp in his area board will review it

Tape 14 Side B 106 to 121

47 James Koenig 1505 Prairie Road is on \$272,300.00 his appraisal will make it 1300.00 higher

Tape 14, Side B 121 to 177

353 Ella Russell Fread 121 East Ashton have had no sales in the subdivision there are conditions that are affecting the market only the TERC increase could location percentage adjustment

Tape 14 Side B 178 to 277

701 Sidney Moe increase and the TERC order increase there was an in ground pool has been removed \$52.00 a sq ft now use the market approach will pull some more comps and look at it again

Tape 14 Side B 178 to 378

On Schimmer Road Scheel Subdivision read report from real estate agent put on \$85,000

Tape 14 Side B 379 to 572 Tape 15 Side A 1 to 64

1116, 17, 18 19 Dan Stroska Kearney Nebraska D&D investments 311 North Waldo 1118 1 parcel with two duplex duplexes on Circle Drive through the review Jan wanted to address equalization it was determined under valued concern on the condition compared to the other units that are located near by could they use the cost factor he is to call tomorrow and check them

1115 located on Waldo have garages would like fair market price asking for \$75,000.00 will start using cost factors brick duplex on Broadwell has state ordered increase

Sycamore Street Fast Eddy's

Subject property is the building on 4th & Eddy that EPA is cleaning up cannot use or enter the building some of the properties have been addressed

Tape 15 Side A 65 to 141

938 and #12 Ronald Badura 715 Dean Street This is to be addressed because of other home located on Dean Street concern on how it has increased board needs to address this area

Tape 15 Side A 142 to 367

999 to 1004 Don Mehning on rental properties use the 14% capitalization some of his properties are land only and buildings are on leased land question on the cap rate that can be used Graham tire building and land #1002 they will look at it again Papa Johns has expenses will review this is the strip mall on Locust and Bismark will address income and cap rate will readdress these and bring back to board

Tape 15 Side A 668 to 470

588, 589, 590, 591 592 Robert Riedy Rental property requested inspection 589 Eddy Street foreclosure water in basement 590 board can honor sale price sales were questionable some of these were HUD houses board will use sale prices

Tape 15 Side A 471 to 570 Tape 15 Side B 1 to 17

736 Ronald and Cindy Urbach no change concern on water and RDX contamination home worth water is a problem it is in farm ground need inspection and a percentage adjustment will adjust 20%

Tape 15 Side B 18 to 90

1085 Ron and Maryann Miller 704 South Cherry concern on location and odor problems used the comps and supports price is at 75,000 board will remove the 587% TERC increase

Tape 15 Side B 90 to 173

930 Steven and Elaine Hostler 4531 W Husker Hiway the sites were raised last year increase on some of the land discussion on the use of the land home built in 1996 large sq footage will pull some more comps and address it will bring it back

Tape 15 Side B 174 to 257

706 Steve & Barbara Retzlaf 215 Lakeside Drive home is 20 years old asphalt driveway theirs is \$61.00 sq ft only TERC increase

Tape 15 Side B 257 - 382

820 – Michael Zulkowski and Karen Holmes 1104 West Division – purchased in 1998 prior owners did all of the remodeling they are concerned on the depreciation of the area and the decline of the area around them used the appraisal they have a concern on the taxes on the home and the resale cost would like an inspection on at \$265,000.00 TERC increase is \$14,000 may address this

Tape 15 Side B 382 to 573

903 Tom Hansen 3207 Homestead Road ½ Acre Road high water trying to form a well to help with the high water table went up common lot value through update on rural property lots are valued the same some of the new subs have the lots sold at the same price it is at \$60.00 sq ft basement unfinished needs a beaver system went up TERC order request land value is to high

Adjourned at 10:00